

**STATE ASSESSORS BOARD
REQUIRED CERTIFICATION LEVELS
FOR TOWNSHIPS AND CITIES**

Certification levels required of Townships and Cities are as follows:

Level 1: State equalized value greater than \$0 but less than **\$137,000,000** or a combined state equalized value of the commercial and industrial classifications, both real and personal property which includes utility property, of less than 20 percent of \$137,000,000 (or **\$28,000,000**).

Level 2: State equalized value greater than or equal to **\$137,000,000** but less than **\$516,000,000** or a combined state equalized value of the commercial and industrial classifications, both real and personal property which includes utility property, greater than or equal to 20 percent of \$137,000,000 (or **\$28,000,000**) but less than 20 percent of \$516,000,000 (or **\$103,000,000**).

Level 3: State equalized value greater than or equal to **\$516,000,000** but less than **\$2,245,000,000** or a combined state equalized value of the commercial and industrial classifications, both real and personal property which includes utility property, greater than or equal to 20 percent of \$516,000,000 (or **\$103,000,000**) but less than 20 percent of \$2,245,000,000 (or **\$449,000,000**).

Level 4: State equalized value greater than or equal to **\$2,245,000,000** or a combined state equalized value of the commercial and industrial classifications, both real and personal property which includes utility property, greater than or equal to 20 percent of \$2,245,000,000 (or **\$449,000,000**).

In computing the state equalized value, the equivalent state equalized value as carried on the industrial facilities tax roll will be considered; the equivalent state equalized value of all other specific tax rolls will also be considered.

The certification level of a unit with one large commercial or industrial property that causes an increased level may be reduced by action of the State Assessors Board if that one property is assessed by an assessing officer certified at the level required for the assessment unit, provided that assessing officer assumes responsibility through any appeals for that assessment year.

The state equalized value requirements for Cities and Townships shall be adjusted annually by the rate of increase in the statewide state equalized value as compiled by the Assessment and Certification Division of the Michigan Department of Treasury; the rate of increase used to adjust the 2010 tax year certification levels was determined using the 2008 statewide state equalized value compared to the 2006 statewide state equalized value.

When an assessor is responsible for more than one unit of government, the certification level for those units of government must be measured by using the combined state equalized value of all units for which that assessor is responsible.

These certification levels will become effective January 7, 2009 for the 2010 tax year.